

**PUBLIC SESSION MINUTES**  
**North Carolina State Board of CPA Examiners**  
**March 19, 2014**  
**1101 Oberlin Road**  
**Raleigh, NC 27605**

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**MEMBERS ATTENDING:** Jose R. Rodriguez, CPA, President; Bucky Glover, CPA; Vice President; Wm. Hunter Cook, CPA, Secretary-Treasurer, Tawannah G. Allen, Ed.D; Barton W. Baldwin, CPA; Jeffrey J. Truitt, Esq.; and Michael H. Womble, CPA.

**STAFF ATTENDING:** Robert N. Brooks, Executive Director; David R. Nance, CPA, Deputy Director; Frank Trainor, Esq., Staff Attorney; Lisa R. Hearne, Manager-Communications; Ann J. Hinkle, Manager-Professional Standards; Buck Winslow, Manager-Licensing; and Noel L. Allen, Legal Counsel.

**GUESTS:** James T. Ahler, CEO, NCACPA; Art M. Winstead, CPA, NCACPA; Josh Goldman, Director of Professional Development, NCACPA; Daniel L. Dustin, CPA, Vice President, State Board Relations, NASBA; Suzanne Jolicoeur, Senior Manager, State Regulation & Legislation, AICPA; Curt Lee, Legislative Liaison, NCSA; Brent May; Scott Showalter; David A. Dumpe; Edward Emch, III, and Samantha Blake.

**CALL TO ORDER:** President Rodriguez called the meeting to order at 1 p.m.

**MINUTES:** The minutes of the February 24, 2014, meeting were approved as corrected.

**ELECTION OF OFFICERS:** Messrs. Baldwin and Womble moved to elect Mr. Rodriguez for President, Mr. Glove for Vice President, and Mr. Cook for Secretary-Treasurer. Motion passed with seven (7) affirmative votes and zero (0) negative votes.

**FINANCIAL AND BUDGETARY ITEMS:** The February 2014 financial statements were accepted as submitted.

**NATIONAL ORGANIZATION ITEMS:** Mr. Brooks reported on the staff's attendance at the March 2014 Executive Directors' and Legal Counsel conferences held in Savannah, GA.

President Rodriguez recognized Daniel L. Dustin, CPA, Vice President, State Board Relations, NASBA; for his comments.

**REPORT OF THE PROFESSIONAL STANDARDS COMMITTEE:** Mr. Baldwin moved and the Board approved the following recommendations of the Committee:

Case No. C2013136 – Don V. Fitzgerald – Approve the signed Consent Order (Appendix I).

Case No. C2013257 - Jeffrey Bruce Baker - Approve the signed Consent Order (Appendix II).

Case No. C2013268 - James W. Perry - Approve the signed Consent Order (Appendix III).

Case UT2014011 - David F. Carter - Accept the signed Notice of Apparent Violation and Demand to Cease and Desist (Appendix IV).

Case No. C2013035-1 and Case No. C2013035-2 - Larry E. Widis and Larry E. Widis, PLLC - Approve a Notice of Hearing for May 22, 2014, at 10 a.m.

Case Nos. C2012366, C2012369, C2012370, C2012371, C2012372, and C2012373 - Messrs. Baldwin and Cook moved to close the cases without prejudice. Messrs. Glover and Womble did not participate in this discussion of these matters nor did they vote on these matters.

Case No. C2012341 - Close the case without prejudice.

Case No. C2013086 - Close the case without prejudice.

Case No. C2013195 - Close the case without prejudice.

Case No. C2013214 - Close the case without prejudice.

#### **REPORT OF THE PROFESSIONAL EDUCATION AND APPLICATIONS COMMITTEE:**

Mr. Cook moved and the Board approved the following recommendations of the Committee:

**Transfer of Grades Applications** - The Committee recommended that the Board approve the following:

Ross Edward Alberghini

**Original Certificate Applications** - The Committee recommended that the Board approve the following:

Ross Edward Alberghini  
Kathryn Anne Bakstad  
Andrew Daniel Barnobi  
Darla Christina Beam  
Sarah Jackson Berkner  
David Thomas Blitvich  
Paulo Henrique Esteves Bonfim  
Rachel Groce Chrobak  
Christine Lynn Owens Clarke

Jacqueline Laura Colburn  
Allison Selle Coombs  
Tyler Clifton Crosby  
Robert Miller Dobbins  
Dustin Oakes Duke  
Catherine Leigh Edwards  
James Thomas Etchells  
Corey Wayne Fulcher  
Samuel Bryan Fulp

Mary Elizabeth Gotschall  
Michael Dean Gyoerkoe  
Kendra Deshay Hairston  
Peter Theodore Harakas  
Ashley Elizabeth Hardy  
Colby Dean Johnson  
Michael Lee Kahill  
Lauren Nichole Kaylor  
Meagan Garrison Lanning  
Fong Samantha Lee  
Ian Elliott Luhrs

Sarah Marie Nguyen  
Brittany Nicole Powell  
Lindsay Powell Quinn  
Kristie Lee Race  
Daniel James Riebesell  
Erik Ryan Schoenberger  
William Austin Squires  
Adam Christopher Valdez  
Ashley Elizabeth Waid  
Adam Daneker Ward  
Jacey Alexandra Wilson

Staff reviewed and recommended approval of the original application submitted by Byron Russell Bryan. Mr. Bryan failed to disclose pertinent information with his Exam application but provided it with his certificate application. Staff recommended approval of the application with a one-year probationary period. The Committee recommended that the Board approve staff recommendation.

Staff reviewed and recommended approval of the original application submitted by William Owen Hurst. Mr. Hurst failed to disclose pertinent information with his Exam application but provided it with his certificate application. Staff recommended approval of the application with a one-year probationary period. The Committee recommended that the Board approve staff recommendation.

**Reciprocal Certificate Applications** - The Committee recommended that the Board approve the following:

Rebecca Ellen Davenport  
Megan Elizabeth Grim  
Stephen Mark Komer  
Thomas Gerald Newberg

Leonard S. Refford  
Anthony Michael Sclafani  
Christian Rose Taylor  
Laura Ashley Thomas

**Temporary Permits** - The Committee recommended that the Board approve the following temporary permits that were approved by the Executive Director:

Elizabeth Atkins Cline T7830  
Emily Anne Padilla T7831

**Reinstatements** - The Committee recommended that the Board approve the following:

Allison Jonas Aliff, #25820  
Jessica Edwards Donan, #28984

Christopher Stephen O'Connor, III, #29066  
William Grant Webber, Jr., #16904

**Reissuance of New Certificate** - The Committee recommended that the Board approve the following applications for reissuance of new certificate:

Thomas Clinton Eubanks, #29487  
Andrew Micheal Machek, #35358

**Examinations** -The Committee recommended that the Board approve the following staff-approved applicants to sit for the Uniform CPA Examination:

Judith Aiello  
Layla Alhashim  
Beren Armstrong  
Bruce Baird  
Amanda Beaman  
Melanie Bissonnette  
Anjelica Boney  
Robert Bonner  
Arvel Bowers  
Danielle Bradshaw  
Andrea Bridges  
Danielle Brischke  
Darien Brockington  
Desmona Brown-Cayruth  
Joseph Buckland  
Vanessa Castillo Soza  
Ruth Chu  
Heather Creech  
Lindsay Creech  
Bryce Creedon  
Scott Crysel  
Brian Currin  
Morris Davis  
Elliott Etheridge  
Andrew Evans  
DeAnna Ford  
Adam Gattoni  
Debra Gennosa  
Carolyn Gile  
Monica Harris  
Brandon Hedrick  
Megan Hefner  
Pamela Helms  
Trudy Holder

Kelsie Houck  
Allison Howard  
Stephanie Jarvis  
Christopher Jones  
NamHee Jones  
Karthik Kasala  
Miranda Kerns  
Kayla Kreigsman  
Timothy Lavender  
Jacob Lawler  
Matthew Lee  
Xavier Livingston  
Matthew Longobardi  
Jennifer Ludmir  
Bridgette Marsh  
Larry Martin  
Emily Maurer  
Allison Metz  
Hunter Moore  
Christopher Morea  
Jessica Murphy  
Brittany Nance  
Anthony Okunak  
Patrick ORourke  
Carla Parker  
Mital Patel  
Andrew Pearson  
Wendy Pendergraph  
Evelyn Peterson  
Hang Plemmons  
Tamara Powell  
Karen Rasmussen  
Jenna Rheuark  
Mary Rockecharlie

Adam Sawchak  
Amanda Scott  
Amy Seamon  
Dhrumit Sheth  
Karine Simonyants  
Grady Smyth Gilbert  
Stephen Souder  
Tyler Stallings  
Sarah Stanley  
Miranda Stiffler  
Stephanie Suggs  
Jenni Swartout

Sally-Anne Tabora  
Willie Tate  
Jevon Thomas  
Jamie Thornburg  
Francine Utuje  
Jill Vang  
Kelli Vollick  
Elizabeth Waugh  
Jack Xie  
Joseph Yongue  
Michael Zimmerman

**Letter of Warning** - Staff has received a CPE report from William Marion Wilcox (#15323) that lists 2012 CPE taken between January 1 and June 30, 2013, without an approved extension. Staff recommended a Letter of Warning for a first offense pursuant to 21 NCAC 08G .0406(b)(1). The Committee recommended that the Board approve staff recommendation.

Staff has recommended approval of the request to rescind the Letter of Warning awarded to James Hoyt Evans (#15919). The Committee recommended that the Board approve staff recommendation.

**Miscellaneous** - The Committee reviewed a current version of the AICPA's CPE Direct course to determine if it complies with 21 NCAC 08G .0404(e) and would be acceptable for CPE credit for N. C. licensees. The Committee recommended that the Board approve CPE Direct. Mr. Cook and Dr. Allen moved to approve that AICPA CPE Direct courses are acceptable for CPE credit by licensees in North Carolina. Motion passed with seven (7) affirmative votes and zero (0) negative votes.

**REPORT OF THE AUDIT COMMITTEE:** Mr. Baldwin moved and the Board approved the following recommendations of the Committee:

Bernard Robinson & Company, LLP, be selected for the audit of the Board for the year ending March 31, 2014. All future RFPs for bid on the Board audit should be posted on the Board website and its availability be noted in the newsletter.

**PUBLIC HEARING:** President Rodriguez called the Public Hearing to order to hear Case No. C2014053 – Brent W. May. Mr. May was present at the Hearing and was not represented by counsel. Mr. May affirmed and Edward Emch, III, David Dumpe, Scott Showalter, and Samantha Blake were sworn in and presented testimony. Messrs. Baldwin and Truitt moved to enter Closed Session without Executive Staff or Staff Attorney present, but with Noel L. Allen, Esq., present to discuss the case. Motion passed. The Board re-entered the Hearing whereupon Messrs. Baldwin and Womble moved to approve a Board Order (Appendix V) approving

Mr. May's application to sit for the Uniform CPA Examination. Motion passed with six (6) affirmative and one (1) negative vote. The entire Public Hearing is a matter of public record.

**RESOLUTION:** President Rodriguez read and presented a resolution thanking Barton W. Baldwin, CPA, for his service to the Board and the citizens of North Carolina. Messrs. Rodriguez and Glover moved to make the Resolution (Appendix VI) a part of the minutes. Motion passed. President Rodriguez also presented Mr. Baldwin with a plaque.


**ADJOURNMENT:** Dr. Allen and Mr. Baldwin moved to adjourn the meeting at 2:55 p.m. Motion passed.

Respectfully submitted:

Attested to by:



Robert N. Brooks  
Executive Director



Jose R. Rodriguez, CPA  
President

NORTH CAROLINA  
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF  
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS  
CASE #: C2013136

IN THE MATTER OF:  
Don V. Fitzgerald, #19401  
Respondent

CONSENT ORDER

THIS CAUSE, coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to N.C. Gen. Stat. § 150B-41, the Board and Respondent stipulate to the following Findings:

1. Respondent is the holder of North Carolina certificate number 19401 as a Certified Public Accountant.
2. Respondent informed the Board on his 2012-2013 individual certificate Renewal ("Renewal") that between January 1, 2011, and June 30, 2012, he had obtained forty (40) hours of continuing professional education ("CPE"), had completed the annual approved ethics CPE course, and had completed at least eight (8) hours of non-self-study CPE to meet the 2011 CPE requirements.
3. Based on Respondent's representation, the Board accepted his Renewal.
4. Board staff requested that Respondent provide certificates of completion for the CPE reported to meet his 2011 requirements.
5. Respondent provided the CPE certificates of completion to the Board as requested. Respondent was able to provide documentation for forty (40) hours of continuing professional education ("CPE"), to meet the 2011 CPE requirements. Respondent was unable to provide documentation of an acceptable ethics course between January 1, 2011, and June 30, 2012, to meet the 2011 ethics CPE requirement.
6. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. Respondent understands and agrees that this Consent Order is subject to

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review and approval by the Board and is not effective until approved by the Board at a duly constituted Board meeting.

BASED upon the foregoing, the Board makes the following Conclusions of Law:

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted herein by the Board.
2. Respondent's actions as set out above constitute violations of 21 NCAC 08N .0202(a), .0202(b)(3), and .0202(b)(4).
3. Per N.C. Gen. Stat. § 93-12(9) and also by virtue of Respondent's consent to this Order, Respondent is subject to the discipline set forth below.

BASED on the foregoing and in lieu of further proceedings, the Board and Respondent agree to the following Consent Order:

1. Respondent's failure to provide adequate documentation of ethics CPE renders the Renewal insufficient and untimely. Respondent's failure to adequately renew his certificate results in an automatic forfeiture pursuant to N.C. Gen. Stat. § 93-12(15).
2. Respondent must return his certificate to the Board within fifteen (15) days of Respondent's receipt of the Board's notification of its approval of this Consent Order.
3. Respondent may apply for the reissuance of his certificate after one (1) year from the date the Board approves this Consent Order and if Respondent's certificate has been timely received by the Board.
4. Respondent may apply to return his certificate to active status by submission and approval of a reissuance application which includes:
  - a. Application form,
  - b. Payment of the application fee,
  - c. Three (3) moral character affidavits, and
  - d. Forty (40) hours of CPE in the twelve (12) months preceding the application including an eight (8) hour accountancy law course as

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offered by the North Carolina Association of CPAs in a group-study format.

5. Respondent agrees that failure to timely comply with any terms of this agreement and Consent Order shall be deemed sufficient grounds for revocation of his certificate.

CONSENTED TO THIS THE 28<sup>th</sup> DAY OF February, 2014.  
(Day) (Month) (Year)

Don Fitzgerald  
Respondent

APPROVED BY THE BOARD THIS THE 19 DAY OF March,  
2014  
(Year) (Day) (Month)

NORTH CAROLINA STATE BOARD OF CERTIFIED  
PUBLIC ACCOUNTANT EXAMINERS



BY: [Signature]  
President

NORTH CAROLINA  
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF  
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS  
CASE #: C2013257

IN THE MATTER OF:  
Jeffery Bruce Baker, #32566  
Applicant

CONSENT ORDER

THIS CAUSE, coming before the North Carolina State Board of CPA Examiners ("Board") at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to N. C. Gen. Stat. § 150B-41, the Board and Respondent stipulate to the following:

1. Jeffery Bruce Baker (hereinafter "Applicant") is the holder of North Carolina certificate number 32566 as a Certified Public Accountant.
2. On July 23, 2007, the Board entered into a Consent Order placing Applicant under a pre-issuance review requirement for all audits of government units and component units of government units.
3. A subsequent Supplemental Consent Order suspended Applicant from participating in, reviewing, or performing audits, reviews, compilations, or agreed upon procedures (hereinafter "A&A Services") for any entity for at least five (5) years.
4. The Supplemental Consent Order allowed that after five (5) years, Applicant could petition the Board for reinstatement of his privilege to provide A&A Services to clients.
5. Applicant has now filed a petition requesting the reinstatement of his privilege to provide A&A Services to clients.
6. Applicant wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. Applicant understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

BASED upon the foregoing, the Board makes the following Conclusions of Law:

1. Applicant is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.

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Consent Order - 2  
Jeffery Bruce Baker

2. It appears that Applicant has abided by the terms of the Supplemental Consent Order and has waited the necessary amount of time prior to submitting his application for reinstatement of auditing privileges.
3. Per N.C. Gen. Stat. § 93-12(9), and also by virtue of Respondent's consent to this order, Respondent is subject to the Order set forth below.

BASED on the foregoing, the Board and Applicant agree to the following Order:

1. Applicant Jeffery Baker's privilege to provide A&A Services is hereby reinstated.
2. All A&A Services must be offered and performed by Applicant through a duly registered CPA firm.
3. Applicant shall obtain, and directly pay for, pre-issuance reviews of all audits that Applicant performs, participates in, or reviews until such time as the Board determines that pre-issuance review is no longer necessary. Applicant shall obtain Board approval of the pre-issuance reviewer prior to the performance of the pre-issuance reviews. Applicant shall authorize and cause the pre-issuance reviewer to provide the Board with a copy of each pre-issuance review report upon its issuance.
4. Applicant shall reimburse the Board for its administrative costs incurred as a result of monitoring compliance with pre-issuance review requirements.

CONSENTED TO THIS THE 7<sup>th</sup> DAY OF March, 2014.  
(Day) (Month) (Year)

Jeffery Bruce Baker  
Respondent

APPROVED BY THE BOARD THIS THE 19 DAY OF March,  
2014  
(Year) (Day) (Month)

NORTH CAROLINA STATE BOARD OF CERTIFIED  
PUBLIC ACCOUNTANT EXAMINERS



BY: [Signature]  
President

NC BOARD OF

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NORTH CAROLINA  
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF  
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS  
CASE #: C2013268

IN THE MATTER OF:  
James W. Perry, #3074  
Respondent

CONSENT ORDER

THIS CAUSE, coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to N.C. Gen. Stat. § 150B-41, the Board and Respondent stipulate to the following Findings:

1. Respondent is the holder of North Carolina certificate number 3074 as a Certified Public Accountant.
2. Respondent informed the Board on his 2013-2014 individual certificate Renewal ("Renewal") that between January 1, 2012, and June 30, 2013, he had obtained the requisite forty (40) hours of continuing professional education ("CPE") to meet the 2012 CPE requirements.
3. Based on Respondent's representation, the Board accepted his Renewal.
4. Board staff requested that Respondent provide certificates of completion for the CPE reported to meet his 2012 requirements.
5. Respondent provided the CPE certificates of completion to the Board as requested. Respondent was only able to provide documentation for thirty-three (33.0) hours of CPE taken to meet the 2012 CPE requirement.
6. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. Respondent understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board meeting.

BASED upon the foregoing, the Board makes the following Conclusions of Law:

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1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted herein by the Board.
2. Respondent's actions as set out above constitute violations of 21 NCAC 08N .0202(a), .0202(b)(3), and .0202(b)(4).
3. Per N.C. Gen. Stat. § 93-12(9) and also by virtue of Respondent's consent to this Order, Respondent is subject to the discipline set forth below.

BASED on the foregoing and in lieu of further proceedings, the Board and Respondent agree to the following Consent Order:

1. Respondent's failure to provide adequate documentation of CPE renders the Renewal insufficient and untimely. Respondent's failure to adequately renew his certificate results in an automatic forfeiture pursuant to N.C. Gen. Stat. § 93-12(15).
2. Respondent must return his certificate to the Board within fifteen (15) days of Respondent's receipt of the Board's notification of its approval of this Consent Order.
3. Respondent may apply for the reissuance of his certificate after one (1) year from the date the Board approves this Consent Order and if Respondent's certificate and the civil penalty required in number five (5) of this Order have been timely received by the Board.
4. Respondent may apply to return his certificate to active status by submission and approval of a reissuance application which includes:
  - a. Application form,
  - b. Payment of the application fee,
  - c. Three (3) moral character affidavits, and
  - d. Forty-seven (47.0) hours of CPE in the twelve (12) months preceding the application including an eight (8) hour accountancy law course as offered by the North Carolina Association of CPAs in a group-study format.
5. Respondent shall pay a one thousand dollar (\$1,000.00) civil penalty to be remitted to the Board prior to submitting a reissuance application.

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6. Respondent agrees that failure to timely comply with any terms of this agreement and Consent Order shall be deemed sufficient grounds for revocation of his certificate.

CONSENTED TO THIS THE 3<sup>rd</sup> DAY OF March, 2014.

James W. Perry  
Respondent

APPROVED BY THE BOARD THIS THE 19 DAY OF March, 2014.

NORTH CAROLINA STATE BOARD OF CERTIFIED  
PUBLIC ACCOUNTANT EXAMINERS



BY: [Signature]

President

NC BOARD OF

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**THE NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC  
ACCOUNTANT EXAMINERS**

IN THE MATTER OF:  
**David Furrow Carter**  
Respondent, UT2014011

**NOTICE OF APPARENT VIOLATION  
AND DEMAND TO CEASE AND DESIST**

**TO THE ABOVE NAMED RESPONDENT:**

**WHEREAS**, the North Carolina State Board of Certified Public Accountant Examiners ("Board") is authorized by N.C. Gen. Stat. § 93-12 (16) to enforce the provisions of the North Carolina Certified Public Accountant Act through actions for injunctive relief regarding "a single violation" of this Chapter;

**WHEREAS**, pursuant to N.C. Gen. Stat. § 93-1, "A 'certified public accountant' is a person who holds a certificate as a certified public accountant issued under the provisions of this Chapter";

**WHEREAS**, pursuant to N.C. Gen. Stat. § 93-3, "It shall be unlawful for any person who has not received a certificate of qualification or not been granted a practice privilege under GS 93-10 admitting the person to practice as a certified public accountant to assume or use such a title, or to use any words, letters, abbreviations, symbols or other means of identification to indicate that the person using same has been admitted to practice as a certified public accountant";

**WHEREAS**, Respondent David Furrow Carter (hereinafter "Respondent") is not now, nor has he ever been, licensed as a certified public accountant in North Carolina or otherwise authorized by this Board to use the CPA title in this state;

**WHEREAS**, Respondent was licensed as a certified public accountant in Illinois but the Illinois license expired in September of 2009.

**WHEREAS**, Respondent, while living and working in North Carolina, has held himself out as a certified public accountant as evinced by his signature, in December of 2013, on a certificate of moral character ("Certificate") for a North Carolina exam candidate, which identified him as a certified public accountant duly licensed in the state of Illinois. The Certificate states that anyone signing this Certificate who lives and/or works in North Carolina must be licensed by this Board.

**WHEREAS**, Respondent, while employed by High Point University ("University"), allowed the University to identify him on its "School of Business" profile page as "...a certified public accountant (CPA) ... in the state [sic] North Carolina."

**WHEREAS**, Respondent currently lives and works in North Carolina and, on his LinkedIn profile, lists his "Specialties" as "CPA, CMA."

THEREFORE, Respondent is hereby notified and the North Carolina State Board of Certified Public Accountant Examiners demands that he immediately cease and desist from offering or using in any manner the title "CPA" or "Certified Public Accountant" in North Carolina unless and until Respondent has been licensed as a CPA by the North Carolina State Board of Certified Public Accountant Examiners.

North Carolina State Board of Certified Public Accountant Examiners

BY: Robert N. Brooks DATE: 2/12/14  
Robert N. Brooks  
Executive Director

In lieu of civil proceedings authorized by N.C. Gen. Stat. § 93-12(16), the Board will accept Respondent's consent to this Demand.

Consented to:

BY: David Furrow Carter DATE: 2-21-14  
David Furrow Carter

NC State  
Forsyth County

Sworn to (or affirmed) and subscribed before me this day by David Carter.

[I have personal knowledge of the identity of the principal(s)] [I have seen satisfactory evidence of the principal's identity, by a current state or federal identification with the principal's photograph in the form of a Driver's license] [a credible witness has sworn to the identity of the principals David Carter].



Krystal Caro  
Notary Public Signature

Krystal Caro  
Notary Public Printed Name

2-24-14

Date

NC BOARD OF

FEB 26 2014

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May 8, 2018  
My Commission Expires



NORTH CAROLINA  
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF  
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS  
Case #: C2014053

IN THE MATTER OF:  
Brent William May  
Petitioner

BOARD ORDER

THIS CAUSE coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, at public hearing, with a quorum present, the Board finds, based on the evidence presented at the hearing on March 19, 2014, that:

FINDINGS OF FACT

1. The Parties have been properly identified.
2. The Board has jurisdiction over this matter.
3. Petitioner waived and consented to any potential timing or service deficiencies in a written Notification of Public Hearing by signing a Stipulation and Consent to Alternative Service of Notice.
4. Venue is proper and the Noticed Hearing was properly held at 1101 Oberlin Road, Raleigh, North Carolina.
5. Petitioner had no objection to any Board Member's participation in the Hearing of this Matter.
6. Petitioner was present at the hearing and was not represented by counsel.
7. Petitioner seeks to sit for the Uniform CPA Examination and requested the subject hearing following an initial denial of his application.
8. Per N.C. Gen. Stat. § 93-12 (f) and 21 NCAC 08F .0111 (a), applicants to sit for the Uniform CPA Examination in North Carolina are required to show, among other things, that they are of good moral character.

9. The primary issues at the hearing were Petitioner's past conviction of unpremeditated murder utilizing the criteria set forth in N.C. Gen. Stat. § 93B-8.1.

CONCLUSIONS OF LAW

1. Following a review of all evidence presented at hearing, and a review of the criteria set forth in N.C. Gen. Stat. § 93B-8.1, the Board concludes that Petitioner has shown good moral character as required N.C. Gen. Stat. § 93-12 (f) and 21 NCAC 08F .0111 (a).

BASED ON THE FOREGOING, the Board orders, in a vote 6 to 1, that:

1. Petitioner's request to sit for the Uniform CPA Examination is approved.

This the 19<sup>th</sup> day of March, 2014.



NORTH CAROLINA STATE BOARD OF CERTIFIED  
PUBLIC ACCOUNTANT EXAMINERS

BY: \_\_\_\_\_  
President

**NORTH CAROLINA STATE BOARD OF  
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS**



**RESOLUTION**

***WHEREAS,** Barton W. Baldwin, CPA, has served as a member of the North Carolina State Board of Certified Public Accountant Examiners since 2010;*

***WHEREAS,** during his tenure he served as Vice President of the Board, Chair of the Professional Standards Committee, and Chair of the Audit Committee;*

***WHEREAS,** during his tenure he has faithfully and tirelessly served as a leader in the profession and is an eloquent spokesman for the best interests of the public and the profession;*

***BE IT THEREFORE RESOLVED** that the members of the North Carolina State Board of Certified Public Accountant Examiners thank Barton W. Baldwin, CPA, for his dedicated service, his personal sacrifice to serve the public interest, and his leadership to the Board.*

*This the 19th day of March 2014.*

*North Carolina State Board of  
Certified Public Accountant Examiners*

*Jose R. Rodriguez, CPA, President*

